

10-0875

(Do Not Write Above This Line)

AN ORDINANCE BY: FINANCE-EXECUTIVE COMMITTEE

AN ORDINANCE AMENDING THE CITY OF ATLANTA OCCUPATION TAX FOR THE PURPOSE OF: (1) INCREASING THE CAP ON REVENUE SUBJECT TO THE TAX FROM ONE HUNDRED MILLION DOLLARS (\$100,000,000) TO TWO HUNDRED MILLION DOLLARS (\$200,000,000); (2) INCREASING THE RATE PER EMPLOYEE FROM FIFTEEN DOLLARS (\$15.00) TO TWENTY-FIVE DOLLARS (\$25.00); (3); ENACTING A NEW SUBSECTION AUTHORIZING THE REFUND OF OVERPAYMENTS IN EXCESS OF THREE HUNDRED THOUSAND DOLLARS (\$300,000) TO BE ALLOCATED INTO THE NEXT FISCAL YEAR; AND FOR OTHER PURPOSES.

- CONSENT REFER
- REGULAR REPORT REFER
- ADVERTISE & REFER
- 1st ADOPT 2nd READ & REFER
- PERSONAL PAPER REFER

Date Referred 5-17-2010
 Referred To: Finance/Executive
 ADOPTED BY
 Referred To: JUN 2 1 2010
 Date Referred
 Referred To: COUNCIL

First Reading
 Committee Eugene Chaudhry
 Date 5-12-2010
 Chair James Braxton
 Referred To James Braxton

Committee Finance
 Date 6/1/10
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members

Committee
 Date
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members

Committee Finance/Exec
 Date 6/1/10
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members

Committee
 Date
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members

Committee
 Date
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members
 Referred To

Committee
 Date
 Chair
 Action Fav, Adv, Hold (see rev. side)
 Other
 Members
 Referred To

- FINAL COUNCIL ACTION
- 2nd
 - 1st & 2nd
 - 3rd
 - Consent
 - V Vote
 - RC Vote

CERTIFIED

CERTIFIED
 JUN 2 1 2010
 ATLANTA CITY COUNCIL PRESIDENT

CERTIFIED
 JUN 2 1 2010
 Ronald Douglas Johnson
 MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

JUN 3 0 2010

WITHOUT SIGNATURE BY OPERATION OF LAW



AN ORDINANCE
BY: FINANCE-EXECUTIVE COMMITTEE

AN ORDINANCE AMENDING THE CITY OF ATLANTA OCCUPATION TAX FOR THE PURPOSE OF: (1) INCREASING THE CAP ON REVENUE SUBJECT TO THE TAX FROM ONE HUNDRED MILLION DOLLARS (\$100,000,000) TO TWO HUNDRED MILLION DOLLARS (\$200,000,000); (2) INCREASING THE RATE PER EMPLOYEE FROM FIFTEEN DOLLARS (\$15.00) TO TWENTY-FIVE DOLLARS (\$25.00); (3); ENACTING A NEW SUBSECTION AUTHORIZING THE REFUND OF OVERPAYMENTS IN EXCESS OF THREE HUNDRED THOUSAND DOLLARS (\$300,000) TO BE ALLOCATED INTO THE NEXT FISCAL YEAR; AND FOR OTHER PURPOSES.

WHEREAS, pursuant to O.C.G.A. § 48-13-2 *et seq*, the City of Atlanta levies and assesses an occupation tax on each person engaged in any business, trade, profession or occupation located within the jurisdiction of the city and on each person whose business, trade, profession or occupation, is carried on, operated or performed within the jurisdiction of city; and

WHEREAS, this tax is a significant source of revenue for the City which can only be collected in compliance with the provisions of state law; and

WHEREAS the City desires to amend certain sections of the Occupation Tax Ordinance for the purposes set forth in the caption;

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA HEREBY ORDAINS AS FOLLOWS:

SECTION 1: That subparts (c)(2) and (c)(3) of Sec. 62 of Chapter 30, Article III, of the Code of Ordinances of the City of Atlanta, Georgia, as amended (the "Atlanta City Code") be and is hereby amended in the manner set forth in Exhibit "A," such that the language marked as stricken by the method herein indicated (~~stricken language~~) is deleted and the language underlined is added, such that Sec. 30-62(c)(2) and Sec. 30-62(c)(3) shall read as set forth in Exhibit "B". All other parts of Sec. 62, including any and all text, tables and rates set forth therein shall remain in full force and effect and shall not be changed by the amendment of subparts (c)(2) and (c)(3) provided for herein.

SECTION 2: That Sec. 83 of Chapter 30, Article III, of the Code of Ordinances of the City of Atlanta, Georgia, as amended (the "Atlanta City Code") be and is hereby amended in the manner set forth in Exhibit "A" by the addition of a new subsection to be codified as Sec. 30-83(c). All other parts of Sec. 30-83 shall remain in full force and effect and shall not be changed by the amendment



adding subpart (c)(3). The new text of Sec. 30-83(c)(3) shall read as set forth in Exhibit "B."

SECTION 3: This ordinance shall become effective after it is signed by the Mayor or as otherwise provided in Sec. 2-403 of the City Charter.

A true copy,

Thonda Daughin Johnson
Municipal Clerk

ADOPTED by the Atlanta City Council
RETURNED WITHOUT SIGNATURE OF THE MAYOR
APPROVED as per City Charter Section 2-403

JUN 21, 2010

JUN 30, 2010



EXHIBIT "A"

ILLUSTRATION OF AMENDING LANGUAGE

The language marked as stricken by the method herein indicated (~~stricken language~~) is deleted and the language underlined is added. No change to any part or subpart of any section is intended except where the language expressly provides in the manner set forth herein.

Sec. 30-62 (c) (2)

(2) No business is required to pay taxes on any gross receipts in excess of ~~\$100,000,000.00~~ \$200,000,000.

Sec. 30-62 (c) (3)

(3) Each business, not otherwise exempt from the payment of business or occupation taxes, and that has more than one employee shall pay an additional component as a part of its business or occupation tax in the amount of ~~\$15.00~~ \$25.00 for each and every additional employee in excess of one. The per employee component specified above for those employees who work less than a full year may be prorated under rules and regulations promulgated by the chief financial officer or his or her designee.

Sec. 30-83(c)

(c) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of such tax provided for in this article exceeds the amount of occupation tax paid by such business as a part of the estimated tax paid in accordance with section 30-82 in an amount which exceeds \$300,000 and the taxpayer has discontinued operations in the City such that the City cannot elect to credit the overpayment for a future tax liability, the City may elect to refund any amount in excess of \$300,000 in the next fiscal year after the request for refund of the overpayment has been made.



EXHIBIT "B"

FINAL TEXT OF AMENDED SECTIONS

No other section or subpart of any section shall be considered to have been affected by the fact that the full text of a section is not set forth where only a specific subpart has been amended.

Sec. 30-62 (c) (2)

No business is required to pay taxes on any gross receipts in excess of \$200,000,000.

Sec. 30-62 (c) (3)

Each business, not otherwise exempt from the payment of business or occupation taxes, and that has more than one employee shall pay an additional component as a part of its business or occupation tax in the amount of \$25.00 for each and every additional employee in excess of one. The per employee component specified above for those employees who work less than a full year may be prorated under rules and regulations promulgated by the chief financial officer or his or her designee.

Sec. 30-83(c)

If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of such tax provided for in this article exceeds the amount of occupation tax paid by such business as a part of the estimated tax paid in accordance with section 30-82 in an amount which exceeds \$300,000 and the taxpayer has discontinued operations in the City such that the City cannot elect to credit the overpayment for a future tax liability, the City may elect to refund any amount in excess of \$300,000 in the next fiscal year after the request for refund of the overpayment has been made.

RCS# 365
6/21/10
7:24 PM

Atlanta City Council

REGULAR SESSION

10-O-0875

AMEND THE CITY OCCUPATION TAX

ADOPT

YEAS: 11
NAYS: 2
ABSTENTIONS: 0
NOT VOTING: 2
EXCUSED: 1
ABSENT 0

Y Smith	N Archibong	N Moore	Y Bond
Y Hall	Y Wan	Y Martin	NV Watson
Y Young	Y Shook	Y Bottoms	E Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

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